

The Kentucky Cabinet for Economic Development operates the Business Information Clearinghouse, which prepares packets of information for establishing a business. These packets may be ordered by calling toll free (KY only) 1-800-626-2250 or (502) 564-4252.

The arrangement of the following steps is not a required sequence of events, but suggests a convenient progression. The need to contact any or all of the agencies on the following list is dependent upon the type of business, the structure of the business and whether the business will utilize employees.

1. If the business is to be incorporated, file Articles of Incorporation (or Certificate of Authority, if corporate headquarters is out of state) with the Kentucky Secretary of State. Partnerships and limited liability companies must also file with the Secretary of State.

Office of the Secretary of State
Business Records
State Capitol Building
700 Capital Avenue, P.O. Box 718
Frankfort, Kentucky 40602
(502) 564-7330 Fax: (502) 564-4075
Business filing forms: www.kysos.com

2. Obtain an employer identification number from one of the following U.S. Internal Revenue Service district offices by filing an SS-4 form.

Internal Revenue Service
The Gene Snyder Courthouse
601 West Broadway, Room 1060
Louisville, KY 40201
Toll Free 1-800-829-1040

Internal Revenue Service Center
550 Main Street
Cincinnati, OH 45202
Toll Free (KY) 1-800-829-1040

Form SS-4: <http://www.formsassistant.com/ss4.shtml>

3. File a Kentucky Tax Registration Application (Form 10A100) with the Kentucky Department of Revenue.

Taxpayer Assistance Office
200 Fair Oaks Lane
Frankfort, Kentucky 40602
Questions or comments: (502) 564-4581 Fax: (502) 227-0772
Forms: revenue.ky.gov

4. File state license applications, as required, for businesses or professions with the appropriate state government agency. Information on all state licenses and permits may be obtained from the state business information clearinghouse.

Business Information Clearinghouse
500 Mero Street, Capital Plaza Tower
Frankfort, Kentucky 40601

(502) 564-4252

Toll Free (KY only) 1-800-626-2250 Fax: (502) 546-3256

Cabinet for Economic Development web site: www.thinkkentucky.com

5. Register with the Kentucky Office of Employment and Training (Form UI.1) to establish a state unemployment insurance account.

Tax Status and Accounting Branch

Unemployment Insurance

Post Office Box 948

Frankfort, Kentucky 40602-0948

(502) 564-2272 Fax: (502) 546-5442

Form UI.1: <http://www.desky.org/pubs/ui/ui-1.pdf>

6. Check with the local, city or county planning and zoning commission to assure that the location of the business is in compliance with existing local zoning regulations.
7. Obtain a local business license from the city clerk (where required in municipal locations) or from the county clerk (where required outside of city limits).
8. Obtain certain permits, when applicable, before construction of any facility or occupancy of any existing facility.

- A. Permits to build and operate in compliance with environmental regulations from the Kentucky Department for Environmental Protection:

Air pollution sources, including large parking areas

Division of Air Quality

803 Schenkel Lane

Frankfort, Kentucky 40601

(502) 573-3382 Fax: (502) 573-3787

Permit applications: www.air.ky.gov

Sewage systems discharging into Kentucky waters, withdrawal of water exceeding 10,000 gallons per day from public waters and building sites in a flood plain:

Division of Water

14 Reilly Road

Frankfort, Kentucky 40601

(502) 564-3410 Fax: (502) 564-4245

Permit applications: www.water.ky.gov

Solid and hazardous wastes

Division of Waste Management

14 Reilly Road

Frankfort, Kentucky 40601

(502) 564-6716 Fax: (502) 564-4049

Permit applications: www.waste.ky.gov

- B. Approval of construction plans for compliance with building, electrical, plumbing and boiler codes by the Kentucky Department of Housing, Buildings and Construction:
Permit applications: <http://www.state.ky.us/agencies/cppr/dhbc/formslibrary.htm>

Building codes

Division of Building Codes Enforcement
101 Sea Hero Road, Suite 100
Frankfort, Kentucky 40601
(502) 573-0373 Fax: (502) 573-1059
<http://hbc.ppr.ky.gov/BCE.htm>

Electrical and boiler codes

Boiler: Division of Fire Prevention, State Fire Marshal's Office
101 Sea Hero Road, Suite 100
Frankfort, Kentucky 40601
(502) 573-0382 Fax: (502) 573-1004
<http://hbc.ppr.ky.gov/BoilerInspection.htm>

Electrical licensing:

Office of Housing, Buildings and Construction
101 Sea Hero Road, Suite 100
Frankfort, Kentucky 40601
(502) 573-0382
http://hbc.ppr.ky.gov/electrical_licensing_index.htm

Plumbing codes:

Division of Plumbing
101 Sea Hero Road, Suite 100
Frankfort, Kentucky 40601
(502) 573-0397 Fax: (502) 573-1058
<http://hbc.ppr.ky.gov/Plumbing.htm>

- C. Apply for a building permit and a sewer connection permit (where required) from the city or county government. This is usually accomplished by the construction contractor.
9. Obtain Workers' Compensation coverage for employees, by either:
- Buying insurance from a private carrier; *or*
 - Buying insurance from Kentucky Employers Mutual Insurance (KEMI); *or*
 - Joining an approved self-insurance group; *or*
 - Becoming qualified as a self-insured employer by the Kentucky Department of Workers' Claims.

For additional information contact: The Kentucky Department of Workers Claims
Ombudsman Office: 1-(800) 554-8601

10. Post State required posters in a conspicuous location at the place of business:

- A. Posters containing these three notices:
- Kentucky Minimum Wage and Hour Law
 - Kentucky Child Labor Law
 - Wage Discrimination Because of Sex

Kentucky Department of Labor
Division of Employment Standards, Apprenticeship & Training
1047 U.S. 127 South, Suite 4
Frankfort, Kentucky 40601
(502) 564-3070 Fax: (502) 564-4769

Posters may be downloaded from the following web site:

<http://www.kylabor.net/esat/posters.htm>

- B. Safety and Health Protection on the Job

Kentucky Department of Labor
Occupational Safety and Health
Division of Compliance
1047 U.S. 127 South, Suite 4
Frankfort, Kentucky 40601
(502) 564-3070 Fax: (502) 564-5723

Information on required posters: <http://www.labor.ky.gov/osh/pubs/index.htm>

- C. Equal Employment Opportunity and Americans with Disabilities Act
Kentucky Commission on Human Rights
332 West Broadway, Suite 700
Louisville, Kentucky 40202
(502) 595-4024 or (800) 292-5566 Fax: (502) 595-4801
www.state.ky.us/agencies2/kchr

- D. Unemployment Insurance Benefits
Office of Employment and Training
Benefits Branch
CHR Building, 2nd Floor West
275 East Main Street
Frankfort, Kentucky 40621
(502) 564-5331 Fax: (502) 564-7452
<http://oet.ky.gov/index.asp>

Businesses seeking to establish an employer account with Kentucky's Office of Employment and Training can do so on-line: <https://kewes.ky.gov/>

For more information, view the following web site:

<http://www.desky.org/pubs/ui/ui-1.pdf>

E. Posters required by Kentucky laws to be posted in specified types of businesses.

- Equal Employment Opportunity
- Equal Housing Opportunity (business and individuals dealing in the sale, rental, or leasing of housing)
- Fair Housing
- Public Accommodations

Kentucky Commission on Human Rights
332 West Broadway, Suite 700
Louisville, Kentucky 40202
(502) 595-4024 (800) 292-5566 Fax: (502) 595-4801

The Kentucky Chamber of Commerce offers a set of posters that include all required state and federal mandatory postings. One poster includes all state requirements; the second includes all the federal requirements.

The federal posters cost \$25.00 laminated, \$15.00 unlaminated for non-members. The state posters cost \$30.00 laminated, \$20.00 unlaminated. Both federal and state posters are discounted 25% for members and can be ordered by contacting:

The Kentucky Chamber of Commerce
464 Chenault Road
Post Office Box 817
Frankfort, Kentucky 40602
(502) 695-4700 Fax: (502) 695-6824
Internet: www.kychamber.com

11. For technical assistance with the Americans with Disabilities Act compliance contact:

Cabinet for Workforce Development
Office of the Secretary
State ADA Coordinator's Office
500 Mero Street, Capital Plaza Tower
Frankfort, Kentucky 40601
1-877-423-2933 or (502) 564-3850
<http://ada.state.ky.us/>

Federal Mandatory Postings

Family and Medical Leave Act of 1993
U.S. Department of Labor
Wage and Hour Division
Gene Snyder U.S. Court House and Customs House

601 West Broadway, Room 31
Louisville, Kentucky 40202-9570
(502) 582-5226 Fax: (502) 582-6890
Posters may be downloaded from the following web site:
<http://www.dol.gov/osbp/sbrefa/poster/main.htm>

Equal Employment Opportunity
U.S.E.E.O.C.
Public Information Center
Post Office Box 12549
Cincinnati, Ohio 45212-0549
Phone: 1-800-669-3362 Fax: (513) 489-8692
Web site: www.eeoc.gov
(Mandatory in addition to State Postings)

Special Posters

- Minimum Wage and Overtime Poster
- Employee Polygraph Protection Act WH Pub. 1462
- Your Rights Under the Fair Labor Standards Act WH Pub. 1088
- Working on Federally Financed Construction Projects
- Migrant and Seasonal Agricultural Worker Protection Act

U.S. Department of Labor
Wage and Hour Division
Washington, D.C. 20210
(859) 219-2171 OR 1-866-487-9243
Louisville Office: (502) 582-5226 Fax: (502) 582-6890
Posters can be downloaded from the following web site:
<http://www.dol.gov/osbp/sbrefa/poster/main.htm>

Note: Most businesses find it helpful and timesaving to engage the services of a Kentucky licensed attorney or accountant to assist in establishing a business operation.

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